

MEMO ENDORSED**FRIEDMAN & WITTENSTEIN**

A PROFESSIONAL CORPORATION

600 LEXINGTON AVENUE
NEW YORK, NEW YORK 10022

(212) 750-8700

FAX (212) 223-8391
WWW.FRIEDMANWITTENSTEIN.COM

April 11, 2008

BY HAND

Honorable Deborah A. Batts
 United States District Judge
 United States District Court
 Southern District of New York
 500 Pearl Street
 New York, New York 10007

Re: Kramer v. Lockwood Pension Services, Inc., et al.
08-CV-2429 (DAB) (MHD)

Dear Judge Batts:

We represent the plaintiff in the above-entitled matter. Pursuant to Rule I(E) of Your Honor's Individual Practices, plaintiff hereby respectfully requests that its time to respond to defendant Lincoln Life & Annuity Company of New York's ("Lincoln") Motion to Dismiss, dated March 27, 2008, be extended up to and including April 21, 2008. Pursuant to Local Rule 6.1 and Federal Rules of Civil Procedure 5(b)(2)(E) and 6(d), plaintiff's response is currently due on April 14, 2008.

No previous requests for an extension have been made, and counsel for defendant Lincoln has consented to the requested extension.

Thank you for your consideration.

Respectfully submitted,

Andrew A. Wittenstein

Andrew A. Wittenstein

cc: Michael J. Miller, Esq. (by fax)
 Katherine L. Villanueva, Esq. (by fax)

SO ORDERED*Deborah A. Batts*DEBORAH A. BATTES
UNITED STATES DISTRICT JUDGE

4/14/08

MEMO ENDORSED